



Anne Arundel County
OFFICE OF CENTRAL SERVICES
Records Management Division

Schedule No.

C-916

Page No.

1 of 1

RECORDS RETENTION AND DISPOSAL SCHEDULE

AGENCY COUNTY AUDITOR'S OFFICE

DIVISION

Item No.	Description	Retention
1	<p>Audits:</p> <p>All workpapers and audit reports for audits conducted in accordance with generally accepted auditing standards or generally accepted government auditing standards.</p>	<p>Workpapers to be retained Six years from date of audit opinion, then destroy. Audit reports to be retained permanently and periodically transferred to State archives.</p>
2	<p>Internal control evaluations:</p> <p>All workpapers, reports, and supporting documentation.</p>	<p>Retain Five years, then destroy.</p>
3	<p>General correspondance:</p> <p>Subject arrangement of original incoming letters, copies of outgoing letters, studies, memoranda, reports and other materials related to the administration of the agency.</p>	<p>Retain for five years, then destroy.</p>
4	<p>General Office accounting records:</p> <p>Files contain copies of purchase orders, stockroom receipts, expense statements/petty cash, telephone bills, copier receipts and any material related to the daily administration of agency.</p>	<p>Retain for five years, then destroy.</p>

Schedule Approved by
Records Management Officer

12/1/99
Date

Signature

Schedule Approved by
Chief Administrative Officer

Dec. 13, 1999
Date

Signature

Schedule Approved by
Agency, or Division Representative

12/2/99
Date

Signature

Schedule Approved by
State Archivist

SEP 15 2000
Date

Signature